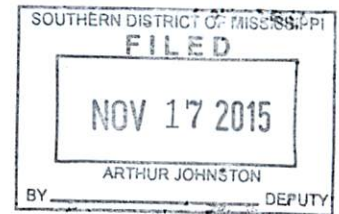


**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
NORTHERN DIVISION**



**UNITED STATES OF AMERICA,  
Petitioner**

**v.**

**Civil Action No. 3:15-mc-829 CWR-LRA**

**ROBERT L. ARCHER,  
Respondent**

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Gregory K. Davis, United States Attorney for the Southern District of Mississippi, avers to this Court as follows:

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C., to judicially enforce an Internal Revenue Service summons. Anthony M. Ware is a Revenue Officer of the Internal Revenue Service, employee in Small Business/Self-Employed Gulf States Compliance Area, Area 5(25), and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

**I.**

The respondent, Robert L. Archer, resides or is found at 2333 Twin Lakes Circle, Jackson, MS 39211-6758, within the jurisdiction of this court.

**II.**

Revenue Office, Anthony M. Ware, is conducting an investigation of Robert L. Archer for the Federal Income Tax (Form 1040) liabilities for the calendar periods ending December 31,

2001, December 31, 2002, and December 31, 2003, as is set forth in the Declaration of Revenue Officer, Anthony M. Ware, attached hereto as Exhibit 1.

### III.

The respondent, Robert L. Archer, is in possession and control of testimony and other documents concerning the above-described investigation.

### IV.

On April 30, 2015, an Internal Revenue Service summons was issued by Revenue Officer, Anthony M. Ware, directing the respondent, Robert L. Archer, to appear before Revenue Officer, Anthony M. Ware, on May 11, 2015, at 11:00 a.m., at 100 W. Capitol Street, Jackson, MS 39269-1602, to testify and to produce books, records and other data described in the summons. An attested copy of the summons was handed to the respondent, Robert L. Archer, at his last and usual place of abode by Revenue Officer, Anthony M. Ware, on April 30, 2015. The summons is attached and incorporated as Exhibit 1-A.

### V.

On May 11, 2015, the respondent, Robert L. Archer, did not appear in response to the summons. On May 27, 2015, Counsel for the Internal Revenue Service sent a letter to the respondent, directing him to appear on June 22, 2015. On June 22, 2015, the respondent did not appear and has not complied with the summons. The Last Chance Letter is attached and incorporated as Exhibit 1-B. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer, Anthony M. Ware.

VI.

The books, papers, records or other data sought by the summons are not already in possession of the Internal Revenue Service.

VII.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

VIII.

It is necessary to obtain the testimony and examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal Income Tax liabilities (Form 1040) of Robert L. Archer for the following calendar periods ending: December 31, 2001, December 31, 2002, and December 31, 2003, as is evidenced by the declaration of Anthony M. Ware, attached and incorporation as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an Order, directing the respondent, Robert L. Archer, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an Order, directing the respondent, Robert L. Archer, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony and production of the books, papers, records or other data as is required and called for by the terms of the summons before Revenue Officer, Anthony M. Ware, or any other proper officer or employee of the Internal Revenue Service at such time and place as may

be fixed by Revenue Officer, Anthony M. Ware, or any other proper officer or employee of the Internal Revenue Service.

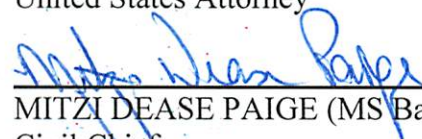
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

This, the 17<sup>th</sup> day of November, 2015.

Respectfully submitted,

GREGORY K. DAVIS  
United States Attorney

By:

  
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